

Article - Tax - General

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§11-240.

(a) In this section:

(1) “licensed caterer” means the holder of a food service facility license issued by a county that offers catering services in connection with a specific event; and

(2) “licensed caterer” does not include a food service facility that is primarily engaged in the preparation and service of food to the general public at the facility.

(b) The sales and use tax does not apply to the sale of materials, equipment, or supplies to a licensed caterer if the materials, equipment, or supplies are:

(1) to be used by the caterer to perform a contract for catering services; and

(2) (i) intended for resale by the caterer; and

(ii) to be used directly or predominantly by the caterer in performing a catering contract that includes the provision of food and beverages.

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